

EXHIBIT 1-M



Contract Work Authorization (CWA)

This Contract Work Authorization ("CWA") No. C15950 is issued under and pursuant to the Blanket Agreement or Master Service Agreement No. C73 (formerly 4400011340) dated January 19 2017 (the "MSA") between the below-named Contractor ("Contractor"), a Delaware limited liability partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 77 Beale Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA pursuant to and in accordance with the terms and conditions of the

Contractor's Legal Name:	KPMG LLP	Total Number of Pages: 10
Contractor's Address:	Corporation Trust Center 1209 Orange Street Wilmington, DE 19801	
Project Name:	Endpoint Security Strategy Assessment Project	
Job Location:	PG&E Approved Locations	

WORK: Contractor shall, at its own risk and expense, perform the Work described in this Contract Work Authorization and furnish all labor, equipment, and materials necessary to complete the Work as summarized below and as more fully described in Attachment 1, Scope of Work.

To commence the engagement with key stakeholders and agree on key milestones and dates, define leading practices in endpoint protection, align capabilities to frameworks and inventory existing capabilities and tools.

ATTACHMENTS: Each of the following documents are attached to this CWA and are incorporated herein by this reference:

Attachment 1: Scope of Work, Pages 3 through 10

CWA TERM:	This CWA is effective upon signature by both parties and expires on August 31, 2019. Time is of the essence.
CWA COMPLETION:	Contractor shall commence performance hereof when directed to do so by PG&E and Work shall be completed by the completion date of August 31, 2019.

CONSIDERATION: As full consideration for satisfactory performance of the Work under this CWA by Contractor, PG&E's total obligation to Contractor shall not exceed the following amount. This amount is inclusive of all taxes incurred in the performance of the Work. Any change to this amount shall only be authorized in writing by a PG&E CWA Change Order, fully executed by both PG&E and Contractor.

TOTAL: \$172,500.00

Services - \$150,000.00 and Expenses - \$22,500.00.

PG&E Corporation ("PG&E Corp.") and Pacific Gas and Electric Company (the "Utility," and, together with PG&E Corp., the "Debtors"), are debtors-in-possession in a proceeding pending under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Northern District of California. Nothing herein shall be deemed to constitute an assumption of the Contract and/or any CWA or a waiver or modification of the Debtors' rights to assume, assume and assign, or reject the Contract and/or any CWA pursuant to section 365 of the Bankruptcy Code. The Debtors hereby reserve all rights available to them under such proceedings. Any amounts paid by the Debtors hereunder must be applied to goods and/or services provided to the Debtors on or after January 29, 2019 (the "Petition Date") and shall not be applied to satisfy Claims (as defined in the Bankruptcy Code) arising prior to the Petition Date.

THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CONTRACT WORK AUTHORIZATION.

PACIFIC GAS AND ELECTRIC COMPANY		CONTRACTOR: KPMG LLP	
Signature	<small>DocuSigned by:</small> 	Signature	<small>DocuSigned by:</small>
Name	Emeline Samonte	Name	Michael Gomez
Title	Sourcing Specialist	Title	Principal
Date	6/13/2019	Date	6/13/2019



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ADMINISTRATION			
PG&E Negotiator	Emeline Samonte	Contractor Represent	Michael Gomez
Phone	(707) 980-2259	Phone	209-999-9383
Email	Eag2@pge.com	Email	michaelgomez@kpmg.com
Accounting Reference	PR344682 – C15950 CW2295309		
PG&E Work Supervisor:	Christine Lu	Phone:	415.973.4896
INVOICE INSTRUCTIONS: As described in more detail in the Invoicing section of the Terms and Conditions, Contractor shall send invoices for each payment when due, showing the Purchase Order Number (starts with "27" or "35") and the Line Item number, if applicable.	The default submission system for invoices to PACIFIC GAS AND ELECTRIC COMPANY should be through the Taulia electronic invoicing portal, which also provides real-time invoice payment status. In rare cases that it is infeasible for a supplier to use this system, please send paper invoices to the address below. Invoice payment status for paper invoices can be accessed through the automated PG&E Paid Help Line at (800) 756-PAID (7243) or by emailing APPaidline@pge.com		
	Send ORIGINAL Invoice to:	PG&E Accounts Payable* PO Box 7760 San Francisco, CA 94120-7760	
	Send COPY of Invoice to:	Christine Lu CxI0@PGE.COM	

INTERNAL PG&E USE ONLY		
Distribution Date		
Distribution of Copies:	<input checked="" type="checkbox"/> ARIBA Contracts ("CXXXX" series): Buyer uploads an executed copy in Ariba.	<input checked="" type="checkbox"/> Contractor (Signed Original Copy)
	<input checked="" type="checkbox"/> Work Supervisor	Manager
	<input checked="" type="checkbox"/> Invoice Approver	Supervisor
	V.P.	Sourcing/ Purchasing
	Director	Law



Attachment 1

Statement of Work – Endpoint Security Strategy Assessment

This Statement of Work (“SOW”) outlines the engagement between Pacific Gas and Electric Company (“PG&E,” “Company,” or “Client”) with KPMG LLP (“KPMG” or “Contractor”) to perform the services described below.

The governing Master Services Agreement for this work is #4400011340, executed January 19, 2017 and supersedes all other oral and written representations, understandings, or agreements relating to the subject matter hereof, as amended and as supplemented by the Systems Implementation Addendum in Appendix A.

1.0 SCOPE OF WORK

Phase 1 – Discovery

Objectives: To commence the engagement with key stakeholders and agree on key milestones and dates, define leading practices in endpoint protection, align capabilities to frameworks and inventory existing capabilities and tools.

Duration: Three weeks



Key activities

- Conduct engagement kickoff meeting
- Establish project governance and ongoing communication cadence (status reporting, steering committee, deliverable timelines)
- Develop project timeline and resource allocation (both PG&E and KPMG).
- Obtain relevant security documentation (previous red team reports, current baseline, etc.)
- Hold workshops with PG&E stakeholders to:
 - Assess current Endpoint Protection Strategy (What choices and priorities were made? Strengths and Areas of Opportunity?)
 - Agree on in-scope leading practices for endpoint protection
 - Assess supporting processes for installation, implementation, updating, management and monitoring
 - Agree and define existing view into risks/threats at the endpoint
 - Define desired capabilities for endpoint protection
 - Define desired capabilities for capturing Identity Access Management information (such as login, etc.)
 - Incorporate stakeholders preferences & requirements
 - Inventory tools & capabilities (Strengths, Weaknesses, Opportunities and Threats)

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<ul style="list-style-type: none"> ○ Align tools & processes to NIST CSF profiles (I, P, D, R, R), MITRE ATT&CK framework and Cyber Kill Chain, etc. – Create unified endpoint protection framework based on previous workshops with PG&E to include industry-leading standards, desired capabilities, etc. – Obtain agreement from PG&E on the proposed unified framework 		
Deliverable	Tools and accelerators	Value to PG&E
<ul style="list-style-type: none"> – Kickoff deck – Status report template – Unified endpoint protection framework based on in-scope industry-leading practices and PG&E's environment 	<ul style="list-style-type: none"> – Project management methodology and templates – Industry-leading practices – KPMG's penetration testing expertise to focus on real-life attack vectors – KPMG's understanding of the Security Operations, technology deployed, stakeholders involved eliminates the summary to perform initial/summary or high-level reviews 	<ul style="list-style-type: none"> – Structured approach to help ensure efficient execution of the assessment and adequate planning to gain insight into PG&E's endpoint protection capabilities as well as supporting artifacts – Helps ensures all milestones, interdependencies, and resources are defined – Provides clear visibility into project's progress, including roadblocks and accomplishments – Alignment to industry-leading practices – Consolidated view of all endpoint protection dimensions

Internal



Phase 2 – Risk & Gap analysis

Objectives: To assess current endpoint protection capabilities against agreed upon scope and identify areas for improvements

Duration: Three weeks



Key activities

Risk & Gap analysis

- Assess PG&E capabilities (e.g. Incident Response), processes (e.g. monitoring) and technology (e.g. Golden images, GPO) around endpoint protection capabilities against the unified framework using the Capability Maturity Model Integration (CMMI) scale
- Perform hands-on technical penetration testing of the endpoint image to identify potential vulnerabilities that exist in the image, as implemented. This testing would assess up to two examples of endpoint work stations. This testing will leverage automated vulnerability scanning tools and manual validation and exploitation to identify missing/out-of-date patches, deviations from the suggested CIS benchmark or recent vulnerabilities.
- Develop report outlining observed Strengths, Weaknesses, Opportunities and Threats to PG&E's Endpoint Protection Program along with action plans, highlighting actionable remediation guidance rationalized to support PG&E IT operating environment and leading practices in industry

Future State

- Develop suggested Future State Endpoint Protection Strategy (w/ supporting process revisions, technology updates and relative prioritization)
- Review proposed Future State Endpoint Protection Strategy with PG&E management and incorporate any feedback
- Revised Future State Endpoint Protection Strategy based on feedback gathered

Deliverable	Tools and accelerators	Value to PG&E
<ul style="list-style-type: none"> – Detailed Current State Analysis of the Endpoint Protection Program that includes: <ul style="list-style-type: none"> ○ Gaps between current capabilities against unified framework ○ Recommended improvements to the endpoint protection controls ○ Process improvement and technological capability enhancements ○ Penetration testing report – Executive summary of the Current State Analysis to be shared with PG&E C-Suite level management – Future State Roadmap with detailed actionable recommendations 	<ul style="list-style-type: none"> – Unified endpoint protection framework based on in-scope industry-leading practices and PG&E's environment – KPMG's security assessment toolkit and penetration testing expertise 	<ul style="list-style-type: none"> – Clear view of as-is state of endpoint protection capabilities – Identification of inefficient capabilities or processes – Understanding of potential gaps between current capabilities and future state – Alignment to industry-leading practices

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Phase 3 –Strategy & Implementation roadmap**Objectives:** To prioritize initiatives strategically to remediate gaps based on risks, cost and complexity.**Duration:** Two week**Key activities**

- Develop high level recommended remediation plans and high level project charters for each initiative along with financial impact
- Prioritize these initiatives to help PG&E and build an implementation plan
- Review proposed Strategy and Implementation plan with PG&E management and gather feedback
- Deliver final Strategy and Implementation plan, with agreed phasing and timing
- Develop continuous improvement of the recommendations

Deliverable	Tools and accelerators	Value to PG&E
<ul style="list-style-type: none"> – Strategy & Implementation Roadmap – High level project charters that can be tailored by PG&E based on management decision 	<ul style="list-style-type: none"> – KPMG's expertise in delivering roadmap and assisting clients through their implementation 	<ul style="list-style-type: none"> – Easy to consume, actionable project charters to help PG&E make decision – Prioritized roadmap by leveraging a risk based approach

1.1 ACTIVITIES NOT IN SCOPE

The following activities are not in scope for the Project:

- Performing installation or configuration services
- Performing Proof of Concept work
- Purchasing servers, software or licenses
- Any other activity or deliverable not specifically mentioned in Phase 1-3

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2.0 DELIVERABLES

KPMG will be responsible for producing the deliverables listed in the tables below for each of the activities scoped into this engagement.

Project-Specific Deliverables	
Activities	Deliverables /Configured System
Discovery	<ul style="list-style-type: none"> ▪ Kickoff deck ▪ Status report template ▪ Unified endpoint protection framework based on in-scope industry-leading practices and PG&E's environment
Risk & Gap Analysis	<ul style="list-style-type: none"> ▪ Detailed Current State Analysis of the Endpoint Protection Program that includes: <ul style="list-style-type: none"> • Gaps between current capabilities against unified framework • Recommended improvements to the endpoint protection controls • Process improvement and technological capability enhancements • Penetration testing report ▪ Executive summary of the Current State Analysis to be shared with PG&E C-Suite level management
Strategy & Implementation Roadmap	<ul style="list-style-type: none"> ▪ Future State Roadmap with detailed actionable recommendations ▪ High level project charters that can be tailored by PG&E based on management decision

3.0 KEY PERSONNEL

Engagement Partner: Michael Gomez, Principal, will be responsible for contracts and relationship management, and is available as a source of escalation as needed.

Engagement Director: Andres Cools, Director, will be the primary resource for overseeing KPMG's services.

Engagement Manager: Romain Goy, Manager He also will serve as the Project Manager, leading all of the KPMG services and associated tasks delivered under this SOW.

Engagement Staff: Will be responsible for supporting in KPMG's overall service delivery

5.0 ENGAGEMENT FEES and EXPENSES

KPMG's professional fees are based upon the specified skill level of the professionals providing the services and the amount of time and materials required to complete the engagement.

Fees. Based upon the engagement scope, assumptions, and estimated hours, KPMG anticipates total fees of **\$150,000**. Our professional fees in this SOW are further discounted from the professional fee

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hourly rates outlined in the MSA. As such, the professional fees included in this SOW are not subject to further discounting, and both the volume rebate and early pay provisions included in the MSA does not apply. Execution of this SOW shall satisfy the requirement of the MSA Exhibit C regarding hourly rates.

Expenses. KPMG team members' out-of-pocket expenses will be capped at 15 percent of total fees, or **\$22,500**. These expenses will cover the travel costs of non-local professionals to and from the Client's primary office of 77 Beale St, San Francisco, CA, or other location as deemed necessary by Client. Meals will be covered for non-local professionals based upon a per diem rate of \$76 per day. KPMG will bill its actual cost for hotel at a rate not to exceed \$300 per night, which shall satisfy the provisions of section 5.1.7 of Exhibit A of Attachment 1 to the MSA.

The table below shows the estimated fees and expenses for the period through 8/23/2019.

Scope of services	Fees
Phase 1 – Discovery	\$50,000
Phase 2 – Risk & Gap analysis	\$50,000
Phase 3 –Strategy & Implementation roadmap	\$50,000

Sub-total of fees	\$150,000
*Expenses (Cap = 15% of fees)	\$22,500
Total fees and expenses	\$172,500

6.0 ENGAGEMENT ASSUMPTIONS

The success of this Project is highly dependent on Project coordination and support from PG&E:

- PG&E will work with KPMG to resolve any and all issues related to the Project in a timely fashion
- PG&E will identify a program manager and technical architect to work with KPMG. The PG&E program manager will assist in identifying appropriate resources to engage to help obtain relevant technical information, actively participate in technical analysis and performing Project management and status reporting tasks. PG&E will also identify a Project owner for this project. KPMG will transfer the information and knowledge of the Project to the identified Project owner.
- The PG&E program manager will oversee the conduct of this project, including coordination of PG&E resources needed and review of draft deliverables. PG&E personnel assigned to the Project will review draft deliverables on a timely basis.
- PG&E and KPMG will conduct this Project collaboratively, whereby PG&E will assign representatives to work with KPMG professionals throughout the project. Should PG&E be unable to assign representatives to work with KPMG, KPMG and the Project sponsor would agree to meet and determine the impact and the appropriate course of action.
- PG&E management is responsible for establishing and maintaining an effective internal communication and control structure.
- PG&E will provide appropriate workspace for the KPMG resources on-site, including, but not limited to, telephones, workstations, printers, whiteboards, office supplies, photocopiers, internet access, and fax machines.
- PG&E will provide timely sign-off for each Project phase. Deliverable sign-off will occur within five working days from the submission of deliverables.
- PG&E will provide resources, including hardware, software, and personnel
- PG&E will be responsible for the purchase and acquisition of hardware and software necessary to complete the scope of this engagement

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- PG&E will be responsible for the hardening of operating systems on the in-scope servers, according to PG&E's information security and support standards
- KPMG efforts and timelines were created based on assumptions of PG&E maintaining Project deliverable timeline commitments. Should PG&E delay in delivery of Project commitments, KPMG timelines will be impacted and may result in the need for additional time, effort and budget.
 - PG&E gives KPMG the right to use PG&E's logo on documents prepared for PG&E internally (e.g., internal presentations, etc.) and for no other purpose.

7.0 OTHER MATTERS

KPMG will act as an independent contractor in providing the services as set out in this SOW and does not undertake to perform obligations of PG&E, whether regulatory or contractual. In carrying out our work hereunder:

- KPMG will not act in the capacity equivalent to a member of management or as an employee of PG&E
- KPMG will provide observations to PG&E management during this engagement. PG&E management is solely responsible for evaluating such observations and then determining what changes/improvements (if any) PG&E should implement in light of PG&E's objectives in carrying out the "SiteMinder to Ping Migration" Project to which KPMG's services hereunder relate (the "Project")
- KPMG will not form part of the PG&E's internal control structure
- KPMG will not assume overall responsibility for the Project
- KPMG will not supervise Client or other third-party personnel performing activities in the areas of technical design, coding, and/or configuration of the Ping platform (Ping Access and Ping Federate)
- Agreeing to a written management framework that identifies Client managers responsible for approvals and judgments and for approving key milestones and interim and final deliverables as defined by PG&E
- Evaluating the adequacy of the procedures performed by KPMG
- Evaluating the observations and recommendations arising from KPMG's services contemplated by this SOW

PG&E is responsible for ensuring that appropriate internal or third-party resources are available to execute those areas of the Project that KPMG will not supervise or execute, including, but not limited to, technical systems design, coding, and configuration.

Contractor will provide our services in accordance with the terms and conditions of this SOW. Contractor's services as outlined in this SOW constitute an Advisory Engagement conducted under the American Institute of Certified Public Accountants ("AICPA") Standards for Consulting Services. Such services are not intended to be an audit, examination, attestation, special report, or agreed-upon procedures engagement as those services are defined AICPA literature applicable to such engagements conducted by independent auditors. Accordingly, these services will not result in the issuance of a written communication to third parties by Contractor directly reporting on financial data or internal control or expressing a conclusion or any form of assurance.

The deliverables presented as part of this engagement are for the internal use of PG&E management, the Audit Committee, and Board of Directors and are not to be distributed externally to third parties, in whole or in part, without prior written consent from Contractor in each instance, or used for any other purpose. Contractor disclaims any intention or obligation to update or revise the observations whether as a result of new information, future events or otherwise. Should additional documentation or other information become available which impacts upon the observations described in the Deliverables, Contractor reserves the right to amend its observations and summary documents accordingly.

KPMG acknowledges that the Bankruptcy Court must approve the terms of this SOW and its fees in order for KPMG to be compensated. In that regard, KPMG intends to file applications with the Court for allowance of compensation and reimbursement of expenses in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any order of the Bankruptcy Court establishing procedures for monthly compensation and reimbursement of expenses for professionals. The Company acknowledges that professional time required to prepare detailed applications in accordance with the Bankruptcy Code, applicable rules and guidelines differs from KPMG's normal billing procedures and, as

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a result, requires significant effort by KPMG to comply therewith. The expense required by this effort was not included in the estimated fees described above. The Company agrees that, subject to Bankruptcy Court approval, KPMG shall be reimbursed for up to 3% of fees associated with professional time incurred.

To the extent that the services involve procedures in connection with the Company's restructuring activities or emergence from bankruptcy, such work will be considered out-of-scope services under the engagement letters ("Out-of-Scope Services"). Such Out-of-Scope Services also include professional time required to prepare detailed applications in accordance with the Bankruptcy Code (described above). To the extent that changes in circumstances, such as the loss of Company personnel during the bankruptcy process, increase the effort required to deliver the services, this additional effort also will be billed as Out-of-Scope Services. Out-of-Scope Services will be billed in addition to the estimated fees described above, at [100% of] our standard professional hourly rates. In its fee applications, KPMG will identify and describe any Out-of-Scope Services.

The provisions in this "Engagement Fee Schedules" will apply with respect to this SOW notwithstanding anything in the MSA to the contrary. Without limiting the generality of the foregoing, the Statement of Work Template Requirements set forth in Exhibit B, the Sample Resource and Scheduling Budget set forth in Exhibit B-1, and Exhibit C of Attachment 1 to the MSA will not apply to this SOW or the services provided under this SOW.

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